

LOCAL GOVERNMENT FINANCE STATEMENT

FISCAL YEAR 1974

Compiled by the State Commission on Local Government

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TABLE ITOTAL LOCAL GOVERNMENT
REVENUES AND EXPENDITURES

<u>Revenue Categories</u>	<u>State Total</u>	<u>Expenditure Categories</u>	<u>State Total</u>
Taxes	<u>81,908,341</u>	General Government	<u>26,436,532</u>
Licenses and Permits	<u>1,274,258</u>	Public Safety	<u>19,064,614</u>
Intergovernmental Revenues	<u>31,224,573</u>	Highways and Streets	<u>19,671,731</u>
Charges for Services	<u>36,061,935</u>	Sanitation	<u>1,736,476</u>
Fines and Forfeitures	<u>2,378,211</u>	Health	<u>8,891,799</u>
Miscellaneous Revenues	<u>45,820,929</u>	Culture-Recreation	<u>8,778,107</u>
Deposits Received	<u>67,013</u>	Water	<u>7,664,639</u>
		Sewer	<u>6,093,901</u>
		Garbage	<u>3,399,003</u>
		Debt Service	<u>12,825,618</u>
		Intergovernmental Expenditures, Federal	<u>9,331,510</u>
		Intergovernmental Expenditures, State	<u>4,834</u>
		Miscellaneous Expenditures	<u>27,608,589</u>
		Capitol Projects	<u>23,065,678</u>
		Fixed Asset Group of Accounts	<u>20,562</u>
		Deposits Dispersed	<u>30,023</u>
<u>TOTAL REVENUES</u>	<u>198,735,260</u>	<u>TOTAL EXPENDITURES</u>	<u>174,623,616</u>

TABLE II
REVENUES 1974

<u>Categories</u>	<u>Counties</u>	<u>Cities</u>	<u>Towns</u>
Taxes			
General Property Tax	NA	20,699,719	1,685,380
Other	NA	7,461,955	
Total	52,061,287	28,161,674	1,685,380
Licenses and Permits			
Business			
Beer & Liquor	NA	285,099	38,743
Business & Merchandise	NA	215,615 ^a	20,955
Amusement	NA	2,166	1,348
Profession & Occupation	NA	NA	734
Other	NA	89,471	0
Non-Business			
Building	NA	248,270	3,556
Electrical	NA	37,133	0
Plumbing	NA	44,283	132
Animal	NA	109,556	8,134
Bicycle	NA	NA	397
Street Opening	NA	NA	250
Sewer	NA	NA	0
Other	NA	NA	0
Total	168,416	1,031,593	74,249
Intergovernmental Revenues			
Federal Grants			
Crime Control	NA	124,717	31,067
Emergency Employment	NA	499,146	77,255
Revenue Sharing	6,516,436	4,417,600	453,201
Traffic Safety	NA	NA	0
B.O.R.	NA	347,052	15,814
Water Pollution Control Facilities	NA	2,013,226	428,654
E.D.A.	NA	775,000	36,150
(Cont.)			

REVENUES 1974 (Continued)

<u>Categories</u>	<u>Counties</u>	<u>Cities</u>	<u>Towns</u>
Intergovernmental Revenues (Continued)			
Federal Grants (Cont.)			
Farmers Home Admin.	<u>NA</u>	<u>NA</u>	<u>46,100</u>
Aeronautics	<u>NA</u>	<u>NA</u>	<u>0</u>
Other	<u>8,269,763^b</u>	<u>3,109,258</u>	<u>0</u>
State Grants			
Misc. State Grants	<u>NA</u>	<u>998,842</u>	<u>185,999</u>
State Shared Revenues			
Liquor Tax Apportionment	<u>NA</u>	<u>1,285,737^c</u>	<u>104,432</u>
Beer Tax Apportionment	<u>NA</u>	<u>NA</u>	<u>94,930</u>
Motor Vehicle License Fees	<u>NA</u>	<u>1,204,327^d</u>	<u>57,287</u>
Motor Vehicle Title Fees	<u>NA</u>	<u>NA</u>	<u>17,020</u>
Gas Tax Apportionment	<u>NA</u>	<u>NA</u>	<u>44,338</u>
Insurance Premium Apportionment	<u>NA</u>	<u>NA</u>	<u>71,222</u>
Other	<u>NA</u>	<u>NA</u>	<u>0</u>
Total	<u>14,786,199</u>	<u>14,774,905</u>	<u>1,663,469</u>
Charges for Services			
General Government			
Sale of Maps & Publications	<u>NA</u>	<u>NA</u>	<u>135</u>
Building Rental	<u>NA</u>	<u>28,928</u>	<u>4,252</u>
Election Filing Fees	<u>NA</u>	<u>NA</u>	<u>37</u>
Other	<u>9,060,570</u>	<u>NA</u>	<u>0</u>
(Cont.)			

REVENUES 1974 (Continued)

<u>Categories</u>	<u>Counties</u>	<u>Cities</u>	<u>Towns</u>
Charges for Services (Cont.)			
Public Safety			
Special Police Services	<u>NA</u>	<u>NA</u>	<u>12,507</u>
Special Fire Protection	<u>NA</u>	<u>NA</u>	<u>3,930</u>
Ambulance Fees	<u>NA</u>	<u>92,008</u>	<u>22,537</u>
Other	<u>NA</u>	<u>NA</u>	<u>0</u>
Highways and Streets			
Parking Meter Fees	<u>NA</u>	<u>720,862</u>	<u>0</u>
Equipment Rental	<u>NA</u>	<u>NA</u>	<u>6,117</u>
Sidewalk & Curb Repairs	<u>NA</u>	<u>NA</u>	<u>9,807</u>
Street Cleaning Charges	<u>NA</u>	<u>NA</u>	<u>0</u>
Weed Cutting & Removal			
Charges	<u>NA</u>	<u>NA</u>	<u>3,963</u>
Other	<u>956,541</u>	<u>NA</u>	<u>0</u>
Sanitation			
Garbage Land Fill			
Charges	<u>NA</u>	<u>66,129</u>	<u>14,770</u>
Other	<u>NA</u>	<u>NA</u>	<u>0</u>
Health			
Animal Control &			
Shelter Fees	<u>NA</u>	<u>NA</u>	<u>1,188</u>
County Hospital	<u>1,665,345</u>	<u>NA</u>	<u>NA</u>
Other	<u>NA</u>	<u>NA</u>	<u>NA</u>
Culture-Recreation			
Swimming Pool Fees	<u>NA</u>	<u>121,423</u>	<u>30,859</u>
Golf Fees	<u>NA</u>	<u>125,018</u>	<u>0</u>
Camping Fac. Fees	<u>NA</u>	<u>NA</u>	<u>1,933</u>
Library Book Sales	<u>NA</u>	<u>NA</u>	<u>85</u>
Other	<u>NA</u>	<u>NA</u>	<u>0</u>
(Cont.)			

REVENUES 1974 (Continued)

<u>Categories</u>	<u>Counties</u>	<u>Cities</u>	<u>Towns</u>
Charges for Services (Cont.)			
Airports			
Use Fees	<u>NA</u>	<u>NA</u>	<u>124</u>
Space & Facilities			
Rental	<u>NA</u>	<u>NA</u>	<u>1,023</u>
Other	<u>1,059,825</u>	<u>864,757</u>	<u>0</u>
Cemetery			
Sale of Plots	<u>NA</u>	<u>NA</u>	<u>6,166</u>
Grave Permits or Fees	<u>NA</u>	<u>NA</u>	<u>5,755</u>
Perpetual Care	<u>NA</u>	<u>NA</u>	<u>12,174</u>
Other	<u>NA</u>	<u>246,175</u>	<u>0</u>
Utilities and Other			
Enterprises			
Water Revenue	<u>NA</u>	<u>8,476,411</u>	<u>1,078,351</u>
Sewer Revenue	<u>NA</u>	<u>6,690,734</u>	<u>277,628</u>
Garbage Revenue	<u>NA</u>	<u>3,536,382</u>	<u>125,842</u>
Gas Revenue	<u>NA</u>	<u>NA</u>	<u>58,431</u>
Other	<u>NA</u>	<u>673,213</u>	<u>0</u>
Total	<u>12,742,281</u>	<u>21,642,040</u>	<u>1,677,614</u>
Fines and Forfeitures			
Court	<u>NA</u>	<u>1,661,544</u>	<u>86,203</u>
Library	<u>NA</u>	<u>243,208</u>	<u>224</u>
Other	<u>340,930</u>	<u>46,102</u>	<u>0</u>
Total	<u>340,930</u>	<u>1,950,854</u>	<u>86,427</u>
Miscellaneous Revenues			
Interest Earnings	<u>3,086,996</u>	<u>2,207,229</u>	<u>108,954</u>
Rents	<u>NA</u>	<u>NA</u>	<u>13,325</u>
Construction Special			
Assessment	<u>NA</u>	<u>NA</u>	<u>6,476</u>
(Cont.)			

REVENUES 1974 (Continued)

<u>Categories</u>	<u>Counties</u>	<u>Cities</u>	<u>Towns</u>
Miscellaneous Revenues (Cont.)			
Maintenance Special Assessment	NA	NA	53,198
Bond Sinking Special Assessment	NA	NA	137,621
Sidewalk Special Assessment	NA	266,864	15,650
Other Special Assessment	NA	2,225,492	0
Sales & Comp. from Fixed Assets	NA	400	12,840
Contributions from Enterprise Funds	NA	NA	8,805
Proceeds from Unclaimed Money	NA	NA	1,270
Donations from Private Sources	NA	NA	85,107
Balances from Discontinued Funds	NA	NA	7,439
Sale of General Obligation Bonds	1,326,875 ^e	1,532,443	339,114
Sale of Revenue Bonds	NA	950,000	552,117
Sale of S.I.D. Bonds	NA	3,152,491	292,258
Refunds & Reimbursements	6,433,100	269,936	48,187
Cancelled Checks/Warrants	NA	NA	1,374
Insurance Recoveries	NA	NA	2,691
Other	12,658,506 ^f	10,024,171	0
Total	23,505,477	20,629,026	1,686,426
Deposits Received			
Water and/or Sewer	NA	NA	7,584
Bid Bond	NA	NA	43,510
Street Opening	NA	NA	500
(Cont.)			

REVENUES 1974 (Continued)

<u>Categories</u>	<u>Counties</u>	<u>Cities</u>	<u>Towns</u>
Deposits Received (Cont.)			
Driver Education	<u>NA</u>	<u>NA</u>	<u>15,419</u>
Other	<u>NA</u>	<u>NA</u>	<u>0</u>
Total	<u>NA</u>	<u>NA</u>	<u>67,013</u>
 TOTAL REVENUE	 <u>103,604,590</u>	 <u>88,190,092</u>	 <u>6,940,578</u>

- NOTES: ^aIncludes professional and occupational.
 ^bIncludes revenue from Forest Reserve Apportionment, gifts from individuals
 and all Federal categorical and block grants.
 ^cIncludes beer tax apportionment.
 ^dIncludes title fees.
 ^eIncludes sale of all bonds.
 ^fIncludes offsets to outlay, and Miscellaneous revenues.

TABLE III
EXPENDITURES 1974

<u>Categories</u>	<u>Counties</u>	<u>Cities</u>	<u>Towns</u>
General Government			
Council or Commission	<u>1,346,868</u>	<u>713,516</u>	<u>69,674</u>
Courts	<u>2,693,309^a</u>	<u>265,835</u>	<u>17,691</u>
Mayor	<u>NA</u>	<u>0</u>	<u>22,656</u>
Elections	<u>520,837</u>	<u>24,978</u>	<u>4,234</u>
Financial Administration	<u>4,700,231^b</u>	<u>747,981</u>	<u>278,859</u>
Legal	<u>1,217,781</u>	<u>267,057</u>	<u>33,451</u>
Buildings (Maintenance and Operation)	<u>2,208,415</u>	<u>331,827</u>	<u>80,343</u>
Other	<u>6,311,650^c</u>	<u>4,579,339^d</u>	<u>0</u>
Total	<u>18,999,091</u>	<u>6,930,533</u>	<u>506,208</u>
Public Safety			
Crime Control or Sheriff	<u>5,211,875^e</u>	<u>6,307,435</u>	<u>696,034</u>
Custody of Prisoners	<u>611,507</u>	<u>NA</u>	<u>6,331</u>
Fire Control and Prevention	<u>74,074</u>	<u>4,678,249</u>	<u>160,142</u>
Fire Stations and Buildings	<u>NA</u>	<u>NA</u>	<u>31,842</u>
Ambulance	<u>157,054</u>	<u>92,026</u>	<u>21,650</u>
Civil Defense	<u>225,649</u>	<u>40,447</u>	<u>300</u>
Other	<u>362,731</u>	<u>387,268</u>	<u>0</u>
Total	<u>6,642,890</u>	<u>11,505,425</u>	<u>916,299</u>
Highways and Streets			
Highways, Streets and Roadways	<u>11,894,322</u>	<u>4,156,627</u>	<u>623,505</u>
Other	<u>2,595,071^f</u>	<u>402,206</u>	<u>0</u>
Total	<u>14,489,393</u>	<u>4,558,833</u>	<u>623,505</u>

EXPENDITURES 1974 (Continued)

<u>Categories</u>	<u>Counties</u>	<u>Cities</u>	<u>Towns</u>
Sanitation			
Garbage Collections and Disposal	NA	NA	80,300
Sewage Collection and Disposal	NA	NA	10,236
Insect, Pest Control	1,516,896 ^g	NA	5,448
Other	123,596	NA	0
Total	1,640,492	NA	95,984
Health			
Public Health	103,254	241,155	2,100
Animal Control and Shelter	NA	156,031	7,270
Other	8,066,926 ^h	315,063	0
Total	8,170,180	712,249	9,370
Culture-Recreation			
Parks and Playgrounds	NA	2,032,548	139,548
Swimming Pools	NA	471,001	109,112
Golf Courses	NA	88,232	44
Tennis Courts	NA	0	512
Libraries	953,480	1,712,976	38,341
Band	NA	NA	4,280
Civic Center	NA	254,440	65,747
Other	2,463,638 ⁱ	444,208 ^j	0
Total	3,417,118	5,003,405	357,584
Water			
Administration and General	NA	6,103,620	567,325
Source of Supply and Pumping	NA	NA	401,548
Water Treatment	NA	NA	13,393
Transmission Distribu- tion	NA	NA	417,014
(Cont.)			

EXPENDITURES. 1974 (Continued)

<u>Categories</u>	<u>Counties</u>	<u>Cities</u>	<u>Towns</u>
Intergovernmental Expenditures			
Federal			
Crime Control	NA	28,184	NA
Emergency Employment	449,000	412,524	NA
Revenue Sharing	3,472,837	2,584,911	NA
B.O.R.	NA	39,836	NA
Water Pollution Control	NA	1,204,047	NA
E.D.A.	NA	0	NA
Other	NA	1,140,171	NA
Total	3,921,837	5,409,673	NA
State			
Water Pollution Control	NA	4,834	NA
Local Study Commissions	NA	0	NA
Other	NA	0	NA
Total	NA	4,834	NA
Miscellaneous Expenditures			
Airport	815,468	930,675	12,246
Cemetery	NA	443,771	28,772
Special Assessment, Sewers	NA	378,612	246,600
Special Assessment, Streets	NA	1,882,162	215,913
Special Assessment, Other	NA	3,098,234 ¹	NA
Lighting	NA	557,642	155,298
Planning and Zoning	NA	351,312	7,344
Disaster	NA	9,361	6,077
Judgments	48,661	115,586	0
(Cont.)			

EXPENDITURES 1974 (Continued)

<u>Categories</u>	<u>Counties</u>	<u>Cities</u>	<u>Towns</u>
Water (Cont.)			
Other	NA	161,739	0
Total	NA	6,265,359	1,399,280
Sewer			
Administration and General	NA	4,968,578	114,894
Collection and Transmission	NA	NA	67,584
Pumping and Lift Stations	NA	NA	39,690
Treatment Plant	NA	NA	252,125
Other	NA	651,030	0
Total	NA	5,619,608	474,293
Garbage			
Administration and General	NA	3,228,873	123,893
Garbage and Refuse Collection	NA	NA	22,521
Garbage and Refuse Disposal	NA	NA	9,396
Other	NA	14,320	0
Total	NA	3,243,193	155,810
Debt Service			
General Obligation Bonds	NA	1,125,107	322,484
Water Revenue Bonds	NA	1,323,961	114,429
Sewer Revenue Bonds	NA	274,474	68,051
S.I.D. Bonds	NA	3,780,763	220,154
Other	2,668,816	2,927,379 ^k	0
Total	2,668,816	9,431,684	725,118

EXPENDITURES 1974 (Continued)

<u>Categories</u>	<u>Counties</u>	<u>Cities</u>	<u>Towns</u>
Miscellaneous Expenditures (Cont.)			
Firemans Disability	NA	NA	25,416
Poor Fund Programs	<u>10,808,836</u>	<u>NA</u>	<u>NA</u>
County Operated Utilities	892,813	NA	NA
Miscellaneous	<u>4,750,687^m</u>	<u>1,700,717ⁿ</u>	<u>126,386</u>
Total	<u>17,316,465</u>	<u>9,468,072</u>	<u>824,052</u>
Capitol Projects			
Land	NA	241,873	26,993
Building & Structures	<u>NA</u>	<u>2,237,259</u>	<u>2,233</u>
Improvements not in Buildings & Structures	NA	3,980,303	645,104
Machinery & Equipment	NA	574,242	0
Other	<u>15,132,565</u>	<u>225,106</u>	<u>0</u>
Total	<u>15,132,565</u>	<u>7,258,783</u>	<u>674,330</u>
Fixed Asset Group of Accounts			
Investments in Land	NA	0	0
Investments in Bldgs. & Structures	NA	0	0
Investments in Improvements	NA	0	0
Investments in Machinery & Equip.	NA	20,397	165
Other	NA	0	0
Total	<u>NA</u>	<u>20,397</u>	<u>165</u>
Deposits Dispersed			
Water and/or Sewer	NA	NA	6,070
Bid Bond	NA	NA	6,324
Street Opening (Cont.)	NA	NA	680

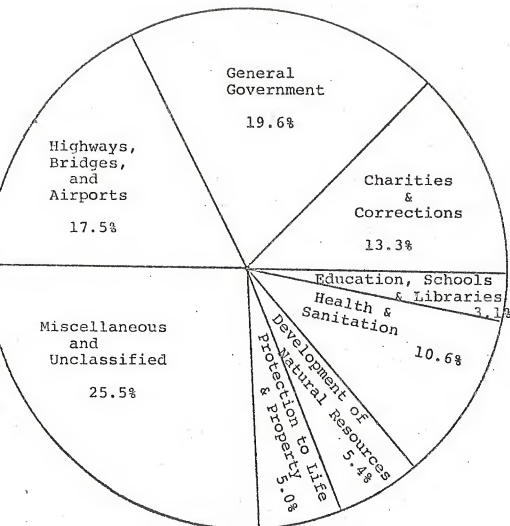
EXPENDITURES 1974 (Continued)

<u>Categories</u>	<u>Counties</u>	<u>Cities</u>	<u>Towns</u>
Deposits Dispersed (Cont.)			
Driver Education	<u>NA</u>	<u>NA</u>	<u>16,949</u>
Other	<u>NA</u>	<u>NA</u>	<u>0</u>
Total	<u>NA</u>	<u>NA</u>	<u>30,023</u>
 TOTAL EXPENDITURES	 <u>92,398,847</u>	 <u>75,432,048</u>	 <u>6,792,721</u>

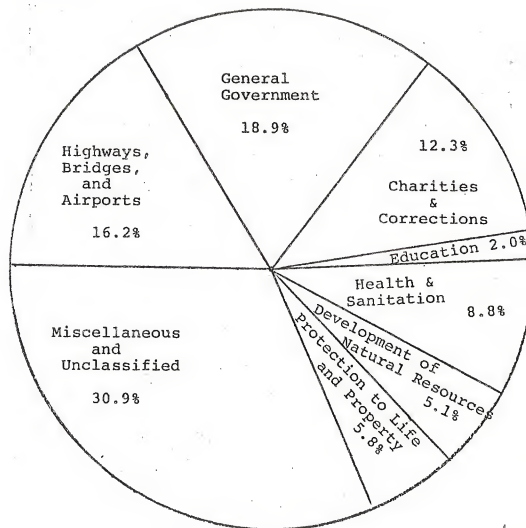
- NOTES: ^aIncludes justice and district courts
 ^bIncludes clerk and recorder, treasurer, auditor and assessor.
 ^cIncludes state examiner, surveyor, coroner, superintendent of schools,
 public administration and payroll contributions.
 ^dIncludes engineering, city shop, insurance and payroll contributions.
 ^eIncludes sheriff and crime control.
 ^fIncludes bridges, ferries and county shop.
 ^gIncludes pest and weed control.
 ^hIncludes board of health, county hospital, medical and hospital, county
 physician and county nurse.
 ⁱIncludes fairs and museums.
 ^jIncludes museums.
 ^kIncludes interest on bonds and interest on registered warrants.
 ^lIncludes sprinkling, lighting, pest control and other special assessments.
 ^mIncludes land classification, city taxes, tax deed insurance, miscellaneous
 salaries, miscellaneous maintenance, petty cash, extension service and
 other.
 ⁿIncludes transit, planning and zoning, nominal payments, drivers education
 and miscellaneous.

STATE TOTALS

EXPENDITURE



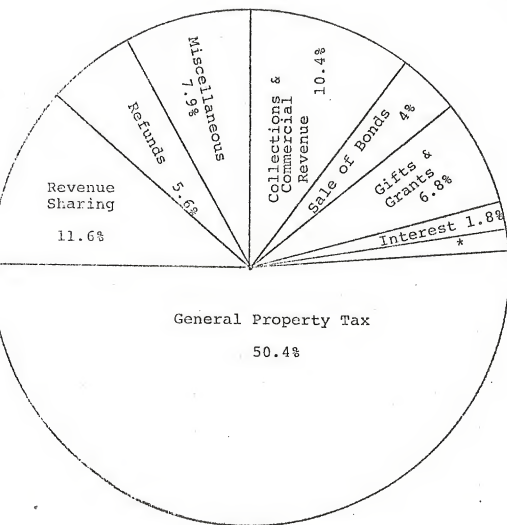
1973 \$75,866,092



1974 \$89,730,031

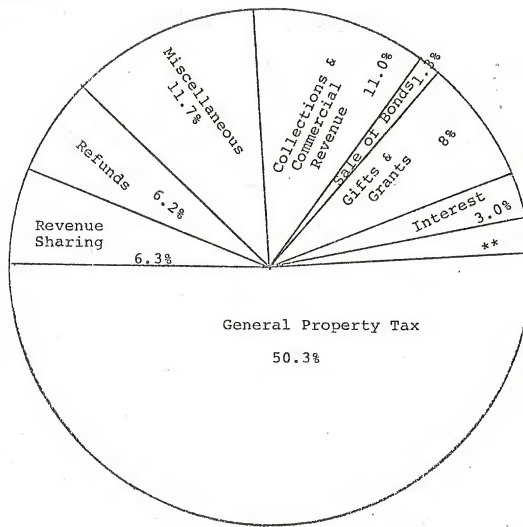
STATE TOTALS

REVENUE



1973 \$99,161,548

*Licenses	.1%
Fees & Charges	1.2%
Fines & Forfeitures	.1%
Offsets to Outlay	.1%



1974 \$102,668,018

** Licenses	.1%
Fees & Charges	1.3%
Fines & Forfeitures	.4%
Offsets to Outlay	.5%